



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शनिवार, 18 मार्च, 2000/28 फाल्गुन, 1921

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 18 मार्च, 2000

संख्या ई०एक्स० एन०-एफ० (11) 3/99.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश माधारण विक्रय कर अधिनियम, 1968 (1968 का 24) की धारा 6 द्वारा उनमें निहित शक्तियों का प्रयोग करते हुए समय-समय पर यथा संशोधित इस विभाग की अधिसूचना संख्या 1-15/73-ई० एण्ड टी० (सेक्ट), तारीख 29 मई, 1974

जिसे इसमें इसके पश्चात् उक्त अधिसूचना कहा गया है में अन्तिम अधिसूचना के राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से और संशोधन का प्रस्ताव करते हैं, अर्थात् :—

### संशोधन

1. परन्तुक (1) का संशोधन.—उक्त अधिसूचना के विद्यमान परन्तुक (1) में “all Body Built vehicles” शब्दों के पश्चात् “(other than tractors including tractor trolleys and tractor attachments and earth moving machinery)” कोष्ठक और शब्द अन्तःस्थापित किए जाएंगे।

2. परन्तुक (1-ए) का संशोधन.—विद्यमान परन्तुक (1-ए) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“(1-A) the rate of tax on foreign liquor, wines, beer imported into India and the goods specified in item Nos. 34 and 36 of the Schedule ‘A’ shall be 30 paise in a rupee except that the rate of tax on Indian Made Foreign Liquor and beer excluding the foreign liquor, wines and beer imported into India and the goods specified in item Nos. 34 and 36 of the Schedule ‘A’ shall be:—

(i) 20 paise in a rupee on the Indian Made Foreign Spirit and Indian Made Beer; and

(ii) 30 paise in a rupee on wines (other than wines imported into India).”

3. परन्तुक (9) का प्रतिस्थापन.—विद्यमान परन्तुक (9) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा अर्थात् :—

“(9) the rate of tax on readymade sewn garments made out of handloom or mill made cloth (excluding fur coats and garments prepared out of pure silk cloth), Umbrella cloth covers and pillow covers (excluding umbrella cloth-covers and pillow covers of pure silk cloth), cotton waste and cotton yarn waste, cotton vests, ornaments (other than gold and silver ornaments) all types of yarns (including knitting wool), all type of sewing thread, matches, chassis of Buses and Trucks, all Body-built vehicles (excluding earth moving machinery, tractors and Tractor attachments), vegetable (vanaspathi) ghee, shakkar, gur, plastic footwear, computer hardware and software, printers, UPS systems and other accessories, edible oils, refined oil, oil-cakes, fruit juice, dhoop, khandasari, karyana items (that is to say ajwain, Black pepper, clove, cardamom, Coriander seeds, cinnamon, Cumin seeds, chat masala, fenugreek, garam masala, mustard seed (rai), meat masala pomegranate seeds, turmeric, fenel (sounf), Omblic, myrebalan (amla), Ampapad, dry mango peels (amchur Kutra and powder), psyllium seeds (isubgoal), big cardamom (illachi dodda), tamarind (imli), anab, kalaunji (kalawanji), kali jiri, kamar kas, gond katira, darau, water chest nuts (singhara), chaksu, charonji, maco (javitri), nutmegs (jaifal), bay leaf (tej patra), hallon (asalis halam), long-pepper (papal sagan), poppy seeds (khas-khas), wild boileet (banafsha), celeric myrobalans (behra), chebilic myrobalans (harrar), majith, honna (mohandi), degi mirch (kashmiri mirch and chillies), raw silk, solvent oils, dry fruits, quilts, bone meals, bi-cycles and cycle rickshaws and spare parts thereof, renewable energy devices, maize products, hosiery goods, gingli oil, bran oil, starch, spare

parts of motor vehicles, all kinds of metallic utensils and all declared goods (except steel bars namely saria) as defined in section 2(c) of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) excluding the declared goods covered by provisos (11) and (12) of this notification, shall be four paise in a rupee;”.

4. परन्तुक (14) का प्रतिस्थापन.—विद्यमान परन्तुक (14) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:—

“(14) the rate of tax on gold and silver ornaments, jewellery (other than the jewellery containing precious or semi precious or artificial semi precious stones) and bullion and specie shall be two paise in a rupee.”

5. परन्तुक (14.ए) और (15) का लोप.—उपर्वक्त अधिसूचना के विद्यमान (14-ए) और (15) परन्तुक का लोप किया जाएगा।

कोई भी हितरत व्यक्ति जो प्रस्तावित संशोधनों की बाबत कोई आक्षेप करना/मुझाव देना चाहे तो वह इसे/इन्हें अधिसूचना के राजपत्र, हिमाचल प्रदेश में प्रकाशन की तारीख से 30 दिन की अवधि के भीतर आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, शिमला-171009 को लिखित रूप में दाखिल कर सकेगा। निहित अवधि के भीतर प्राप्त आक्षेपों/मुझावों पर प्राख्य संशोधनों को अन्तिम रूप देने से पूर्व सम्यक रूप से विचार किया जाएगा।

आदेश द्वारा,  
हस्ताक्षरित/-  
वित्तायुक्त एवं सचिव।

[Authoritative English text of this Government Notification No. EXN-F(11)3/99, dated 18th March, 2000 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-2, the 18th March, 2000

No. EXN-F(11)3/99.—In exercise of the powers vested in him under section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh proposes to make the following further amendments in this Department Notification No. F-15/73-E&T(S&T), dated 29th May, 1974 and as amended from time to time (hereinafter called the “said notification”) with effect from the date of publication of final notification in the Himachal Pradesh Rajpatra, as follows:—

### AMENDMENTS

1. *Amendment of (1) proviso.*—In the existing (1) proviso of the said notification, after the words “all Body built vehicles”, the brackets and words “(other than tractors including tractor trolleys and tractor attachments and earth moving machinery)” shall be inserted.

2. *Amendment of (1A) proviso.*—for the existing (1-A) proviso, the following shall be substituted, namely:—

“(1-A) the rate of tax on foreign liquor, wines, beer imported into India and the goods specified in item Nos. 34 and 36 of the Schedule ‘A’ shall be 30 paise in a rupee except that

the rate of tax on Indian Made Foreign Liquor and beer excluding the foreign liquor, wines and beer imported into India and the goods specified in item No. 34 and 36 of the Schedule 'A' shall be.—

- (i) 20 paise in a rupee on the Indian Made Foreign Spirit and Indian Made Beer; and
- (ii) 30 paise in a rupee on wines (other than wines imported into India)."

3. *Substitution of (9) proviso.*—For the existing (9) proviso, the following shall be substituted, namely :—

"(9) the rate of tax on readymade sewn garments made out of handloom or mill made cloth (excluding fur coats and garments prepared out of pure silk cloth), umbrella cloth-covers and pillow covers (excluding umbrella cloth-covers and pillow-covers of pure silk cloth), cotton waste and cotton yarn waste, cotton vests, ornaments other than gold and silver ornaments), all types of yarns, (including knitting wool), all type of sewing thread, matches chassis of Buses and Trucks, all Body built vehicles (excluding earth moving machinery, tractors and tractor attachments), vegetable (vanaspatti ghee, shakkar, gur, plastic footwear, computer hardware and software, printers, UPS systems and other accessories, edible oils, refined oil, oil-cakes, fruit juice, dhopp, khandsari, karyana items (that is to say ajwain Black pepper, clove, cardamom, Coriander seeds, cinnamon, Cumin seeds, chat masala, chana masala, fenugreek, garam masala, mustard seeds (rai), meat masala, pomegranate seeds turmeric, feneel (sounf), Odmblic, myrebalan (amla), Ampapad, dry mango peels, (amchur Kutra and powder), psyllium seeds (isubgoal), big cardamom (illachi dodā), tamarind (imli), anab, kalaunji, (kalawanji), kali jiri, kamar kas, gond katira, darau, water chest nuts (sinhgara), chaksu, charonji, maco (javitri), nutmegs (jaifal), bay leaf (tej patra), halion (asalis halam), long-pepper, (capal sagan), poppy seeds (khas-khas), wild violet (banafsha), celeric myrobalans (benra), chebilic myrobalans (harrar), majith, honna (mohandi), magaz kheera, magaz tarbuj, magaz kaddu, magaz kharbooja, shikkakai, dry ginger (sund), ceal, sago (sabudana), betelnuts (supari), shora, dill seeds (soya, asafeotida (hing), rattan jot, licorice (malathi) nashadar thikri, nashadar powder, nashadar tikki, phatkri, musk kapur, koil doda, sat nimboo, guggal, fenugreek, leaves (methi pattas), degi mirch (kashmiri mirch and chillies) raw silk, solvent oils, dry fruits, quilts, bone meals, bi-cycles and cycle rickshaws and spare parts thereof, renewable energy devices, maize products, hosiery goods, gingli oil, bran oil, starch, spare parts of motor vehicles, all kinds of metallic utensils and all declared goods (except steel bars namely sarai) as defined in section 2(c) of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) excluding the declared goods covered by provisos (11) and (12) of this notification, shall be four paise in a rupees;"

4. *Substitution of (14) proviso.*—For the existing (14) proviso, the following shall be substituted, namely :—

- "(14) the rate of tax on gold and silver ornaments, jewellery (other than the jewellery containing precious or semi precious or artificial semi precious stones) and bullion and specie shall be two paise in a rupee."

5. *Omission of (14-A) and (15) provisos.*—The existing (14-A) and (15) provisos of the said notification shall be omitted.

Any interested person who has any objection(s) suggestion(s) to the proposed amendments may file the same in writing to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-171009 within a period of 30 days from the date of publication of notification in the Rajpatra, Himachal Pradesh. The objection(s)/suggestion(s) received within the prescribed period shall be duly considered before the finalisation of the Draft Amendment.

By order,

Sd/-

Financial Commissioner-cum-Secretary.